

# **Pratt County, Kansas**

Financial Statement and Regulatory Required Supplementary Information  
(With Independent Auditor's Report)

December 31, 2015



# Pratt County, Kansas

December 31, 2015

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# Pratt County, Kansas

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## Independent Auditor's Report

County Commissioners  
Pratt County, Kansas

We have audited the accompanying summary statement of receipts, expenditures, and unencumbered cash – regulatory basis of Pratt County, Kansas, as of and for the year ended December 31, 2015, and the related notes to the financial statement.

### ***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note 1 of the financial statement, the financial statement is prepared by Pratt County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Pratt County, Kansas as of December 31, 2015, or changes in financial position or cash flows thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Pratt County, Kansas as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the summary statement of receipts, expenditures, and unencumbered cash – regulatory basis (basic financial statement) as a whole. The summary of regulatory basis expenditures – actual and budget, individual fund schedules of regulatory basis receipts and expenditures – actual and budget, schedule of regulatory basis receipts and disbursements – agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

**BKD, LLP**

Wichita, Kansas  
August 12, 2016

**Pratt County, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

<b>Funds</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>
Governmental Funds			
General	\$ 2,198,253	\$ 2,530,709	\$ 3,116,488
Special Purpose Funds			
Road and Bridge	310,072	4,844,813	3,279,873
County Appraiser's Cost	79,373	250,702	237,225
County Extension Council	12,007	258,848	196,000
Economic Development	4,090	111,966	84,000
Election	148,653	94,098	52,798
Employee Benefits	814,143	3,052,017	2,414,827
Fair Board	335	6,734	5,000
Health	92,435	630,125	569,998
County Hospital Board	11,452	224,711	165,000
Lake	85,686	117,288	75,439
Library	4,146	147,774	120,000
Mental Health	7,873	170,322	125,000
Mentally Disabled	26,611	117,161	107,858
Noxious Weed	52,622	211,987	171,059
Senior Citizens	90,808	115,382	78,742
Soil Conservation	1,260	26,442	20,000
Special Alcohol Programs	2,881	90,070	50,000
Capital Improvements	2,963,831	702,395	1,483,500
Special Parks and Recreation	13,987	1,945	-
Community Corrections	392,726	627,223	593,016
Landfill Closure Costs	85,982	-	-
Special Equipment Reserve	1,620,621	328,000	94,275
Special Road Machinery	416,890	200,000	85,248
Register of Deeds Technology	59,313	12,560	20,834
Bond and Interest	43,927	177,888	131,700
Business Funds			
Ambulance	137,227	1,182,374	923,350
Solid Waste	1,834	584,688	483,549
Capital Projects			
NE 30th Street Project	566,847	-	-

*The Notes to the Financial Statement are an Integral Part of this Statement*

<b>Ending Unencumbered Cash Balance</b>	<b>Add Outstanding Encumbrances</b>	<b>Ending Cash Balance</b>
\$ 1,612,474	\$ 105,814	\$ 1,718,288
1,875,012	76,379	1,951,391
92,850	5,517	98,367
74,855	-	74,855
32,056	-	32,056
189,953	-	189,953
1,451,333	-	1,451,333
2,069	-	2,069
152,562	15,877	168,439
71,163	-	71,163
127,535	2,533	130,068
31,920	-	31,920
53,195	-	53,195
35,914	-	35,914
93,550	4,147	97,697
127,448	-	127,448
7,702	-	7,702
42,951	-	42,951
2,182,726	-	2,182,726
15,932	-	15,932
426,933	16,234	443,167
85,982	-	85,982
1,854,346	-	1,854,346
531,642	-	531,642
51,039	-	51,039
90,115	-	90,115
396,251	33,277	429,528
102,973	11,809	114,782
566,847	-	566,847

**Pratt County, Kansas**  
**Summary Statement of Receipts, Expenditures and Unencumbered Cash**  
**(Continued)**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

<b>Funds</b>	<b>Beginning Unencumbered Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>
Trust Funds			
Attorney NSF Check Trust	\$ 11,105	\$ 270	\$ -
GCCA Attorney's HB-2282	34,879	1,854	1,439
Treasurer's Special Fees	<u>33,539</u>	<u>84,083</u>	<u>92,821</u>
Total primary government	10,325,408	16,904,429	14,779,039
Related Municipal Entity			
Hospital Board	<u>2,119,980</u>	<u>247,331</u>	<u>997,964</u>
Total reporting entity (excluding Agency Funds)	<u>\$ 12,445,388</u>	<u>\$ 17,151,760</u>	<u>\$ 15,777,003</u>

*The Notes to the Financial Statement are an Integral Part of this Statement*



<b>Ending Unencumbered Cash Balance</b>	<b>Add Outstanding Encumbrances</b>	<b>Ending Cash Balance</b>
\$ 11,375	\$ -	\$ 11,375
35,294	-	35,294
<u>24,801</u>	<u>-</u>	<u>24,801</u>
12,450,798	271,587	12,722,385
<u>1,369,347</u>	<u>-</u>	<u>1,369,347</u>
<u><u>\$ 13,820,145</u></u>	<u><u>\$ 271,587</u></u>	<u><u>\$ 14,091,732</u></u>

Composition of Cash:

First National	
Checking Accounts	\$ 2,988,971
Money Market	2,340,352
The Peoples Bank	
Checking Accounts	<u>24,772,076</u>
Total Primary Government	30,101,399
Total Related Municipal Entity	<u>1,369,347</u>
Total Reporting Entity	31,470,746
Agency Funds (per Schedule 3)	<u>(17,379,014)</u>
Total Reporting Entity (Excluding Agency Funds)	<u><u>\$ 14,091,732</u></u>

**Pratt County, Kansas**  
**Notes to Financial Statement**  
**Year Ended December 31, 2015**

**Note 1: Summary of Significant Accounting Policies**

This summary of significant accounting policies of Pratt County, Kansas (the County) is presented to assist in understanding the County's financial statement. The financial statement and notes are representations of the County's management, who is responsible for their integrity and objectivity. These accounting policies conform to a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statement.

***Reporting Entity***

The County is a municipal corporation governed by three elected commissioners. The financial statement presents the County (the primary government) and its related municipal entity. The related municipal entity is included in the County's reporting entity because of the significance of its operational or financial relationship with the County.

The related municipal entity section of this financial statement includes financial data of the discretely presented related municipal entity. The related municipal entity is reported separately to emphasize that it is legally separate from the County. The governing body of the related municipal entity is appointed by the County.

*County Hospital Board (a related municipal entity):* Pratt County Hospital Board oversees the physical plant of the county hospital. The hospital can sue and be sued, and can buy, sell, or lease property. The County annually levies a tax for the Hospital Board. Bond issuances must be approved by the County.

***Basis of Presentation***

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year 2015:

General Fund (the chief operating fund) – used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

**Pratt County, Kansas**  
**Notes to Financial Statement**  
**Year Ended December 31, 2015**

Capital Projects Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Funds – used to finance in whole or in part by fees charged to users of the goods or services (*i.e.*, enterprise and internal service fund etc.).

Trust Funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (*i.e.*, pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.)

Agency Funds – used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

***Basis of Accounting***

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

**Note 2: Budgetary Information**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1.
2. Publication in local newspaper on or before August 5 of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25.

**Pratt County, Kansas**  
**Notes to Financial Statement**  
**Year Ended December 31, 2015**

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which revenues are recognized when cash is received and expenditures including disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the County for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

- Landfill Closures Costs
- Special Road Machinery
- Special Equipment Reserve
- Community Corrections
- Register of Deeds Technology Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

**Note 3: Other Postemployment Benefits**

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the *Consolidated Omnibus Budget Reconciliation Act* (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

**Pratt County, Kansas**  
**Notes to Financial Statement**  
**Year Ended December 31, 2015**

**Note 4: Defined Benefit Pension Plan**

***General Information about the Pension Plan***

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1.888.275.5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1 and KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 0.85% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from the County were \$416,636 for the year ended December 31, 2015.

***Net Pension Liability***

At December 31, 2015, the County's proportionate share of the collective net pension liability reported by KPERS was \$3,478,490. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and nonemployer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

**Pratt County, Kansas**  
**Notes to Financial Statement**  
**Year Ended December 31, 2015**

**Note 5: Interfund Transfers**

Operating transfers per K.S.A. 19-119 were as follows:

<b>From</b>	<b>To</b>	<b>Amount</b>
Solid Waste	Special Equipment Reserve	\$ 75,000
Ambulance	Special Equipment Reserve	100,000
General	Special Equipment Reserve	38,000
Noxious Weed	Special Equipment Reserve	20,000
Health	Special Equipment Reserve	75,000
County Appraiser's Cost	Special Equipment Reserve	10,000
Election	Special Equipment Reserve	10,000
Road and Bridge	Special Road Machinery	200,000

**Note 6: Compensated Absences**

The County's policies regarding vacations permit employees to accrue vacation hours at the following rate.

<b>Length of Employment</b>	<b>Vacation Hours Accrued</b>
1-10 years	8 hours per month
11-20 years	12 hours per month
21 years or more	16 hours per month

Effective January 1, 2014, the County's policies regarding vacations permit employees to accumulate a maximum of 12 to 24 calendar days' vacation. Employees may carry over up to 40 hours from calendar year to calendar year and carry over requests for more than 40 hours will be accommodated, if possible, upon request.

All employees on permanent status earn sick leave at the rate of 8 hours per month. If the employee was hired before January 1, 2014, upon termination of an employee's employment by reasons of retirement or otherwise, the employee shall be paid for accumulated and unused sick leave up to 960 hours, as follows:

<b>Length of Employment</b>	<b>Pay Factor Based on Wage Rate at Time of Termination</b>
2 years	15% of accumulated days
4 years	25% of accumulated days
6 years	40% of accumulated days
8 years	50% of accumulated days
10 years or more	60% of accumulated days

# Pratt County, Kansas

## Notes to Financial Statement

### Year Ended December 31, 2015

For employees hired after January 1, 2014, upon termination of the employee's employment, the employee shall be paid for accumulated and unused sick leave up to 720 hours, as follows:

<u>Length of Employment</u>	<u>Pay Factor Based on Wage Rate at Time of Termination</u>
Up to 5 years	15% of accumulated days
Up to 10 years	25% of accumulated days
Up to 15 years	40% of accumulated days
Up to 20 years	50% of accumulated days
20 years or more	60% of accumulated days

#### **Note 7: Deposits**

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the state of Kansas, the Federal Reserve Bank of Kansas County, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County has designated "peak periods" November 30 through January 30 and April 30 through June 30. There were periods of the County's deposits being under secured during the year.

# Pratt County, Kansas

## Notes to Financial Statement

### Year Ended December 31, 2015

At year-end, the carrying amount of the County's deposits were \$30,101,399. The bank statement balances were \$30,478,631. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining was collateralized by pledged securities and lines of credit held under joint custody receipts issued by a third-party bank in the County's name. The third-party bank holding the pledged securities is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the County, the pledging bank, and the independent third-party bank holding the pledged securities.

At year-end, the carrying amount of the Hospital Board's deposits were \$1,369,347. The bank statement balances were \$1,318,214. The difference between the carrying amount and the bank balance is outstanding checks and deposits in transit. Of the bank balance, \$250,000 was covered by FDIC insurance and the remaining was collateralized by pledged securities held under joint custody receipts issued by a third-party bank in the Hospital Board's name.

#### **Note 8: Risk Management**

The County continues to carry commercial insurance for all other risks of loss, including property, liability, crime, inland marine, automobile, and workers' compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### **Note 9: Capital Projects**

Capital project authorizations with approved change orders compared with expenditures from inception are as follows:

<u>Project Name</u>	<u>Expenditures to Date</u>	<u>Project Authorization</u>
NE 30th Street	<u>\$ 1,492,484</u>	<u>\$ 3,075,000</u>



**Pratt County, Kansas**  
**Notes to Financial Statement**  
**Year Ended December 31, 2015**

**Note 10: Landfill Closure and Postclosure Costs**

State and federal laws and regulations require that the County place a final cover on its landfill site when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for 30 years after closure. The area open and receiving waste at the Pratt County Landfill should remain at 10.25 acres. As an area is filled, the cover for closure is applied as the new area is opened. The rest of the Landfill area will remain undisturbed. The total area of the Landfill used to date is calculated to be 10% of the total permitted area. The Landfill's supervisor has estimated the remaining life of the Landfill to be 300 years.

The life of the Landfill will be extended as recycling programs are embraced and utilized. Although final closure and postclosure will be paid only near or after the date that the Landfill stops accepting waste, the County is required to estimate these costs attributable to the portion of the Landfill that has been filled or is currently in use. The closure costs are estimated to be \$911,522 and postclosure costs of \$450,977, for a combined total of \$1,362,499.

**Note 11: Stewardship, Compliance, and Accountability**

The County was in violation of K.S.A. 9-1403 with regards to adequate pledging of securities. There were several times throughout the year where the County was under secured.

The County was in violation of K.S.A. 79-3104 and 32-104c which requires that mortgage registration fees and Game License Fees be remitted to the County Treasurer daily. The County only remits these fees on a monthly basis. The daily collection of neither fee can be considered material to the County's revenue and compliance with the statutes would create costs in excess of any revenue that could be generated by the timely remittance.

The County was in violation of K.S.A. 79-2935 with regards to expenditures in excess of budgeted limits. The Mentally Disabled Fund was overspent by \$21,572 due to the timing of payments.

**Pratt County, Kansas**  
**Notes to Financial Statement**  
**Year Ended December 31, 2015**

**Note 12: Long-term Debt Schedule**

Changes in long-term debt for the County for the year ended December 31, 2015, were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue
General Obligation Bonds Series 2011	2.00-3.25%	2011	\$ 1,415,000
Capital Leases Caterpillar	1.94%	2015	341,209

Total contractual indebtedness

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

Maturities	2016	2017	2018
Principal			
General obligation bond	\$ 100,000	\$ 100,000	\$ 100,000
Capital leases	<u>112,613</u>	<u>114,855</u>	<u>58,278</u>
Total principal	<u>\$ 212,613</u>	<u>\$ 214,855</u>	<u>\$ 158,278</u>
Interest			
General obligation bond	\$ 29,700	\$ 27,700	\$ 25,700
Capital leases	<u>5,080</u>	<u>2,839</u>	<u>568</u>
Total interest	<u>\$ 34,780</u>	<u>\$ 30,539</u>	<u>\$ 26,268</u>

Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
2025	\$ 1,205,000	\$ -	\$ 100,000	\$ 1,105,000	\$ 31,700
2018	-	341,209	55,463	285,746	3,383
	<u>\$ 1,205,000</u>	<u>\$ 341,209</u>	<u>\$ 155,463</u>	<u>\$ 1,390,746</u>	<u>\$ 35,083</u>

2019	2020	2021-2025	Total
\$ 105,000	\$ 110,000	\$ 590,000	\$ 1,105,000
<u>-</u>	<u>-</u>	<u>-</u>	<u>285,746</u>
<u>\$ 105,000</u>	<u>\$ 110,000</u>	<u>\$ 590,000</u>	<u>\$ 1,390,746</u>
\$ 23,700	\$ 21,075	\$ 57,275	\$ 185,150
<u>-</u>	<u>-</u>	<u>-</u>	<u>8,487</u>
<u>\$ 23,700</u>	<u>\$ 21,075</u>	<u>\$ 57,275</u>	<u>\$ 193,637</u>

## **Regulatory Required Supplementary Information**

**Pratt County, Kansas**  
**Summary of Expenditures – Actual and Budget**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

<b>Funds</b>	<b>Certified Budget</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance - Over (Under)</b>
Governmental Type Funds			
General	\$ 3,843,985	\$ 3,116,488	\$ (727,497)
Special Purpose Funds			
Road and Bridge	3,875,000	3,279,873	(595,127)
County Appraiser's Cost	266,100	237,225	(28,875)
County Extension Council	196,000	196,000	-
Economic Development	84,000	84,000	-
Election	140,000	52,798	(87,202)
Employee Benefits	2,625,000	2,414,827	(210,173)
Fair Board	5,000	5,000	-
Health	612,764	569,998	(42,766)
County Hospital Board	165,000	165,000	-
Lake	110,150	75,439	(34,711)
Library	120,000	120,000	-
Mental Health	125,000	125,000	-
Mentally Disabled	86,286	107,858	21,572
Noxious Weed	176,800	171,059	(5,741)
Senior Citizens	124,895	78,742	(46,153)
Soil Conservation	20,000	20,000	-
Special Alcohol Programs	70,000	50,000	(20,000)
Capital Improvements	3,730,000	1,483,500	(2,246,500)
Special Parks and Recreation	15,161	-	(15,161)
Bond and Interest	171,700	131,700	(40,000)
Business Funds			
Ambulance	969,584	923,350	(46,234)
Solid Waste	849,145	483,549	(365,596)

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**General Fund**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 954,931	\$ 589,316	\$ 365,615
Delinquent	42,919	3,800	39,119
Motor vehicle	64,793	56,005	8,788
Hotel guest tax	7,805	8,000	(195)
911 telephone tax	59,754	65,000	(5,246)
County sales tax	738,341	900,000	(161,659)
Officers fees	53,355	145,000	(91,645)
Clerk and general fees	277,209	305,000	(27,791)
Recycling fees	-	105,550	(105,550)
Prisoner care	44,160	56,000	(11,840)
Interest	73,111	76,000	(2,889)
Reimbursed expenses	214,331	68,000	146,331
Total receipts	<u>2,530,709</u>	<u>2,377,671</u>	<u>153,038</u>
<b>Expenditures</b>			
County Commissioners			
Personnel services	93,520	100,000	(6,480)
Commodities	-	1,000	(1,000)
Contractual services	52,358	70,000	(17,642)
County Counselor	35,315	60,000	(24,685)
Community Service	12,218	15,000	(2,782)
County Clerk			
Personnel services	115,078	119,000	(3,922)
Commodities	4,164	6,000	(1,836)
Contractual services	3,891	8,000	(4,109)
Capital outlay	-	4,000	(4,000)
County Treasurer			
Personnel services	153,771	154,000	(229)
Commodities	3,780	9,000	(5,220)
Contractual services	3,870	9,000	(5,130)
County Attorney			
Personnel services	161,432	163,000	(1,568)
Commodities	7,089	8,000	(911)
Contractual services	43,243	35,000	8,243

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**General Fund (Continued)**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Expenditures (Continued)</b>			
Register of Deeds			
Personnel services	\$ 77,005	\$ 75,500	\$ 1,505
Commodities	3,195	4,500	(1,305)
Contractual services	2,982	3,000	(18)
Capital outlay	-	500	(500)
Sheriff			
Personnel services	710,304	760,875	(50,571)
Commodities	98,680	142,000	(43,320)
Contractual services	192,969	182,000	10,969
Capital outlay	188,477	85,000	103,477
District Court			
Commodities	17,735	10,000	7,735
Contractual services	133,856	145,000	(11,144)
Capital outlay	-	10,000	(10,000)
Courthouse			
Personnel services	14,750	30,000	(15,250)
Commodities	7,848	20,000	(12,152)
Contractual services	100,868	137,000	(36,132)
Capital outlay	5,901	100,000	(94,099)
Special Services			
Coroner	9,901	10,000	(99)
Historical society	25,000	25,000	-
American Red Cross	12,000	12,000	-
Fair premiums	5,000	5,000	-
Teen Center	2,400	3,000	(600)
Fair building Hwy 4	22,409	20,000	2,409
NE 30th St partnership	20,578	30,000	(9,422)
Truancy	60,285	15,000	45,285
Emergency Preparedness			
Personnel services	86,394	101,510	(15,116)
Commodities	4,822	11,250	(6,428)
Contractual services	28,198	32,250	(4,052)
Capital outlay	75,165	56,000	19,165
Computer Services			
Personnel services	-	16,000	(16,000)
Contractual services	73,650	104,000	(30,350)
Capital outlay	-	60,000	(60,000)

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**General Fund (Continued)**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Expenditures (Continued)</b>			
General Government			
RSVP salaries	\$ 100,366	\$ -	\$ 100,366
911 contractual services	73,036	89,980	(16,944)
Other	37,898	415,000	(377,102)
Family Crisis Center	3,000	3,000	-
Solid waste	-	90,000	(90,000)
Cotton gin loan	4,214	7,000	(2,786)
Humane society	-	12,000	(12,000)
Public Defender			
Personnel services	712	69,220	(68,508)
Commodities	149	3,000	(2,851)
Contractual services	66,446	1,100	65,346
Capital outlay	-	2,000	(2,000)
Planning and Zoning			
Personnel services	-	10,000	(10,000)
Commodities	864	3,000	(2,136)
Contractual services	7,575	20,300	(12,725)
Miscellaneous	14,376	-	14,376
Transfer to Special Equipment Reserve	38,000	-	38,000
Recycling Center			
Personnel services	81,006	82,000	(994)
Contractual services	18,745	49,000	(30,255)
Capital outlay	-	20,000	(20,000)
Total expenditures	<u>3,116,488</u>	<u>3,843,985</u>	<u>\$ (727,497)</u>
<b>Receipts Over (Under) Expenditures</b>	(585,779)	(1,466,314)	
<b>Unencumbered Cash, Beginning</b>	<u>2,198,253</u>	<u>1,466,314</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,612,474</u>	<u>\$ -</u>	



**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Road and Bridge**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 3,487,072	\$ 2,597,688	\$ 889,384
Delinquent	84,881	7,500	77,381
Motor vehicle	222,698	227,963	(5,265)
City and county highway fund	545,221	509,386	35,835
County sales tax	504,941	500,000	4,941
Total receipts	<u>4,844,813</u>	<u>3,842,537</u>	<u>1,002,276</u>
<b>Expenditures</b>			
Personnel services	1,322,728	1,400,000	(77,272)
Commodities	714,226	1,020,000	(305,774)
Contractual services	135,652	105,000	30,652
Asphalt	853,257	950,000	(96,743)
Bridge construction	11,610	100,000	(88,390)
Capital outlay	42,400	300,000	(257,600)
Transfer to Special Road Machinery	200,000	-	200,000
Total expenditures	<u>3,279,873</u>	<u>3,875,000</u>	<u>\$ (595,127)</u>
<b>Receipts Over (Under) Expenditures</b>	1,564,940	(32,463)	
<b>Unencumbered Cash, Beginning</b>	<u>310,072</u>	<u>32,463</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,875,012</u>	<u>\$ -</u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**County Appraiser's Cost**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 225,049	\$ 166,187	\$ 58,862
Delinquent	4,828	550	4,278
Motor vehicle	13,829	15,370	(1,541)
Fees	6,996	17,000	(10,004)
Total receipts	<u>250,702</u>	<u>199,107</u>	<u>51,595</u>
<b>Expenditures</b>			
Personnel	131,669	185,100	(53,431)
Commodities	11,675	21,500	(9,825)
Contractual services	81,062	51,500	29,562
Capital outlay	2,819	8,000	(5,181)
Transfer to Special Equipment Reserve	10,000	-	10,000
Total expenditures	<u>237,225</u>	<u>266,100</u>	<u>\$ (28,875)</u>
<b>Receipts Over (Under) Expenditures</b>	13,477	(66,993)	
<b>Unencumbered Cash, Beginning</b>	<u>79,373</u>	<u>66,993</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 92,850</u>	<u>\$ -</u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**County Extension Council**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 237,822	\$ 174,311	\$ 63,511
Delinquent	6,455	450	6,005
Motor vehicle	14,571	13,912	659
	<u>258,848</u>	<u>188,673</u>	<u>70,175</u>
Total receipts			
<b>Expenditures</b>			
Appropriation to Agricultural Extension Council	<u>196,000</u>	<u>196,000</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	62,848	(7,327)	
<b>Unencumbered Cash, Beginning</b>	<u>12,007</u>	<u>7,327</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 74,855</u>	<u>\$ -</u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Economic Development**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 102,947	\$ 75,731	\$ 27,216
Delinquent	2,631	250	2,381
Motor vehicle	6,388	6,011	377
Total receipts	<u>111,966</u>	<u>81,992</u>	<u>29,974</u>
<b>Expenditures</b>			
Appropriation to Planning Board	<u>84,000</u>	<u>84,000</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	27,966	(2,008)	
<b>Unencumbered Cash, Beginning</b>	<u>4,090</u>	<u>2,008</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 32,056</u></u>	<u><u>\$ -</u></u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Election**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 75,958	\$ 53,315	\$ 22,643
Delinquent	2,014	200	1,814
Motor vehicle	4,893	4,364	529
Miscellaneous	11,233	-	11,233
	<u>94,098</u>	<u>57,879</u>	<u>36,219</u>
Total receipts			
<b>Expenditures</b>			
Personnel service	16,030	25,000	(8,970)
Contractual services	2,014	10,000	(7,986)
Commodities	24,154	70,000	(45,846)
Capital outlay	600	35,000	(34,400)
Transfer to Special Equipment Reserve	10,000	-	10,000
	<u>52,798</u>	<u>140,000</u>	<u>\$ (87,202)</u>
Total expenditures			
<b>Receipts Over (Under) Expenditures</b>	41,300	(82,121)	
<b>Unencumbered Cash, Beginning</b>	<u>148,653</u>	<u>82,121</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 189,953</u>	<u>\$ -</u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Employee Benefits**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 2,603,810	\$ 1,965,850	\$ 637,960
Delinquent	59,067	5,400	53,667
Motor vehicle	160,648	162,884	(2,236)
Employee contributions	228,492	175,000	53,492
Total receipts	<u>3,052,017</u>	<u>2,309,134</u>	<u>742,883</u>
<b>Expenditures</b>			
Payments to KPERS	457,499	420,000	37,499
Payments to FICA	344,871	335,000	9,871
Payments to Workers' Compensation	120,874	150,000	(29,126)
Health insurance	1,476,181	1,700,000	(223,819)
Other benefits	15,402	20,000	(4,598)
Total expenditures	<u>2,414,827</u>	<u>2,625,000</u>	<u>\$ (210,173)</u>
<b>Receipts Over (Under) Expenditures</b>	637,190	(315,866)	
<b>Unencumbered Cash, Beginning</b>	<u>814,143</u>	<u>315,866</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 1,451,333</u>	<u>\$ -</u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Fair Board**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 6,163	\$ 4,552	\$ 1,611
Delinquent	180	5	175
Motor vehicle	391	378	13
Total receipts	<u>6,734</u>	<u>4,935</u>	<u>1,799</u>
<b>Expenditures</b>			
Appropriations to the Fair Board	<u>5,000</u>	<u>5,000</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	1,734	(65)	
<b>Unencumbered Cash, Beginning</b>	<u>335</u>	<u>65</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 2,069</u></u>	<u><u>\$ -</u></u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Health**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 217,311	\$ 169,632	\$ 47,679
Delinquent	7,057	650	6,407
Motor vehicle	11,105	10,141	964
Fees	394,652	368,000	26,652
Total receipts	630,125	548,423	81,702
<b>Expenditures</b>			
Personnel service	223,498	324,450	(100,952)
Commodities	203,571	183,684	19,887
Contractual services	64,819	84,630	(19,811)
Capital outlay	3,110	20,000	(16,890)
Transfer to Special Equipment Reserve	75,000	-	75,000
Total expenditures	569,998	612,764	\$ (42,766)
<b>Receipts Over (Under) Expenditures</b>	60,127	(64,341)	
<b>Unencumbered Cash, Beginning</b>	92,435	64,341	
<b>Unencumbered Cash, Ending</b>	\$ 152,562	\$ -	



**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**County Hospital Board**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 205,914	\$ 149,274	\$ 56,640
Delinquent	6,024	600	5,424
Motor vehicle	12,773	11,985	788
Total receipts	<u>224,711</u>	<u>161,859</u>	<u>62,852</u>
<b>Expenditures</b>			
Appropriation to Hospital Board	<u>165,000</u>	<u>165,000</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	59,711	(3,141)	
<b>Unencumbered Cash, Beginning</b>	<u>11,452</u>	<u>3,141</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 71,163</u></u>	<u><u>\$ -</u></u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Lake**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 92,715	\$ 70,803	\$ 21,912
Delinquent	2,319	125	2,194
Motor vehicle	3,883	3,119	764
Fees	18,371	5,000	13,371
Total receipts	117,288	79,047	38,241
<b>Expenditures</b>			
Personnel service	34,962	33,000	1,962
Commodities	7,443	5,000	2,443
Contractual services	33,034	25,000	8,034
Capital outlay	-	47,150	(47,150)
Total expenditures	75,439	110,150	\$ (34,711)
<b>Receipts Over (Under) Expenditures</b>	41,849	(31,103)	
<b>Unencumbered Cash, Beginning</b>	85,686	31,103	
<b>Unencumbered Cash, Ending</b>	\$ 127,535	\$ -	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Library**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 137,992	\$ 110,969	\$ 27,023
Delinquent	1,952	175	1,777
Motor vehicle	7,830	8,366	(536)
Total receipts	<u>147,774</u>	<u>119,510</u>	<u>28,264</u>
<b>Expenditures</b>			
Appropriation to Library	<u>120,000</u>	<u>120,000</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	27,774	(490)	
<b>Unencumbered Cash, Beginning</b>	<u>4,146</u>	<u>490</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 31,920</u></u>	<u><u>\$ -</u></u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Mental Health**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 156,283	\$ 113,691	\$ 42,592
Delinquent	4,525	400	4,125
Motor vehicle	9,514	8,861	653
Total receipts	<u>170,322</u>	<u>122,952</u>	<u>47,370</u>
<b>Expenditures</b>			
Appropriation to Mental Health Board	<u>125,000</u>	<u>125,000</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	45,322	(2,048)	
<b>Unencumbered Cash, Beginning</b>	<u>7,873</u>	<u>2,048</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 53,195</u></u>	<u><u>\$ -</u></u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Mentally Disabled**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 107,460	\$ 78,175	\$ 29,285
Delinquent	3,132	275	2,857
Motor vehicle	6,569	6,115	454
Total receipts	<u>117,161</u>	<u>84,565</u>	<u>32,596</u>
<b>Expenditures</b>			
Appropriation to Arrowhead West	<u>107,858</u>	<u>86,286</u>	<u>\$ 21,572</u>
<b>Receipts Over (Under) Expenditures</b>	9,303	(1,721)	
<b>Unencumbered Cash, Beginning</b>	<u>26,611</u>	<u>1,721</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 35,914</u></u>	<u><u>\$ -</u></u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Noxious Weed**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 178,620	\$ 127,710	\$ 50,910
Delinquent	5,128	275	4,853
Motor vehicle	8,790	7,337	1,453
Chemical sales	19,449	20,000	(551)
	<u>211,987</u>	<u>155,322</u>	<u>56,665</u>
<b>Expenditures</b>			
Personnel service	73,420	73,800	(380)
Commodities	45,592	78,000	(32,408)
Contractual services	32,047	15,000	17,047
Capital outlay	-	10,000	(10,000)
Transfer to Special Equipment Reserve	20,000	-	20,000
	<u>171,059</u>	<u>176,800</u>	<u>\$ (5,741)</u>
<b>Receipts Over (Under) Expenditures</b>	40,928	(21,478)	
<b>Unencumbered Cash, Beginning</b>	<u>52,622</u>	<u>21,478</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 93,550</u>	<u>\$ -</u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Senior Citizens**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 105,825	\$ 79,344	\$ 26,481
Delinquent	1,670	150	1,520
Motor vehicle	7,887	8,522	(635)
Total receipts	<u>115,382</u>	<u>88,016</u>	<u>27,366</u>
<b>Expenditures</b>			
Appropriation to Senior Center	<u>78,742</u>	<u>124,895</u>	<u>\$ (46,153)</u>
<b>Receipts Over (Under) Expenditures</b>	36,640	(36,879)	
<b>Unencumbered Cash, Beginning</b>	<u>90,808</u>	<u>36,879</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 127,448</u>	<u>\$ -</u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Soil Conservation**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 24,343	\$ 18,083	\$ 6,260
Delinquent	607	50	557
Motor vehicle	1,492	1,419	73
Total receipts	<u>26,442</u>	<u>19,552</u>	<u>6,890</u>
<b>Expenditures</b>			
Appropriations to the Soil Conservation Board	<u>20,000</u>	<u>20,000</u>	<u>\$ -</u>
<b>Receipts Over (Under) Expenditures</b>	6,442	(448)	
<b>Unencumbered Cash, Beginning</b>	<u>1,260</u>	<u>448</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 7,702</u></u>	<u><u>\$ -</u></u>	



**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Special Alcohol Programs**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 81,615	\$ 65,283	\$ 16,332
Delinquent	1,663	150	1,513
Motor vehicle	3,618	3,367	251
Local liquor tax	3,174	1,200	1,974
Total receipts	<u>90,070</u>	<u>70,000</u>	<u>20,070</u>
<b>Expenditures</b>			
Appropriation to South Central Kansas Chemical Dependency	<u>50,000</u>	<u>70,000</u>	<u>\$ (20,000)</u>
<b>Receipts Over (Under) Expenditures</b>	40,070	-	
<b>Unencumbered Cash, Beginning</b>	<u>2,881</u>	-	
<b>Unencumbered Cash, Ending</b>	<u>\$ 42,951</u>	<u>\$ -</u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Capital Improvements**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 534,240	\$ 286,139	\$ 248,101
Delinquent	41,403	50	41,353
Motor vehicle	32,373	325	32,048
Insurance reimbursement	94,379	-	94,379
Total receipts	<u>702,395</u>	<u>286,514</u>	<u>415,881</u>
<b>Expenditures</b>			
Capital outlay	<u>1,483,500</u>	<u>3,730,000</u>	<u>\$ (2,246,500)</u>
<b>Receipts Over (Under) Expenditures</b>	(781,105)	(3,443,486)	
<b>Unencumbered Cash, Beginning</b>	<u>2,963,831</u>	<u>3,443,486</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 2,182,726</u>	<u>\$ -</u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Special Parks and Recreation**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
State liquor tax	\$ 1,945	\$ 1,696	\$ 249
<b>Expenditures</b>			
Parks and recreation	<u>-</u>	<u>15,161</u>	<u>\$ (15,161)</u>
<b>Receipts Over (Under) Expenditures</b>	1,945	(13,465)	
<b>Unencumbered Cash, Beginning</b>	<u>13,987</u>	<u>13,465</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 15,932</u>	<u>\$ -</u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**Community Corrections**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	<u>Actual</u>
<b>Receipts</b>	
State grants	<u>\$ 627,223</u>
<b>Expenditures</b>	
Personnel service	463,272
Commodities	13,526
Contractual services	<u>116,218</u>
Total expenditures	<u>593,016</u>
<b>Receipts Over (Under) Expenditures</b>	34,207
<b>Unencumbered Cash, Beginning</b>	<u>392,726</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 426,933</u></u>

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**Landfill Closure Costs**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	<u>Actual</u>
Unencumbered Cash, Beginning	<u>\$ 85,982</u>
Unencumbered Cash, Ending	<u><u>\$ 85,982</u></u>

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**Special Equipment Reserve**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	<u>Actual</u>
<b>Receipts</b>	
Transfers from:	
Solid Waste	\$ 75,000
Ambulance	100,000
General	38,000
Noxious Weed	20,000
Health	75,000
County Appraiser's Cost	10,000
Election	<u>10,000</u>
Total receipts	328,000
<b>Expenditures</b>	
Capital outlay	<u>94,275</u>
<b>Receipts Over (Under) Expenditures</b>	233,725
<b>Unencumbered Cash, Beginning</b>	<u>1,620,621</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 1,854,346</u></u>

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**Special Road Machinery**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	<u>Actual</u>
<b>Receipts</b>	
Transfer from Road and Bridge	\$ 200,000
<b>Expenditures</b>	
Capital outlay	<u>85,248</u>
<b>Receipts Over (Under) Expenditures</b>	114,752
<b>Unencumbered Cash, Beginning</b>	<u>416,890</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 531,642</u></u>

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**Register of Deeds Technology**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	<u>Actual</u>
<b>Receipts</b>	
Fees	\$ 12,560
<b>Expenditures</b>	
Contractual services	<u>20,834</u>
<b>Receipts Over (Under) Expenditures</b>	(8,274)
<b>Unencumbered Cash, Beginning</b>	<u>59,313</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 51,039</u></u>



**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Bond and Interest**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 161,330	\$ 116,233	\$ 45,097
Delinquent	4,998	900	4,098
Motor vehicle	11,560	11,281	279
Total receipts	<u>177,888</u>	<u>128,414</u>	<u>49,474</u>
<b>Expenditures</b>			
Bond principal	100,000	100,000	-
Bond interest	31,700	31,700	-
Cash basis reserve	-	40,000	(40,000)
Total expenditures	<u>131,700</u>	<u>171,700</u>	<u>\$ (40,000)</u>
<b>Receipts Over (Under) Expenditures</b>	46,188	(43,286)	
<b>Unencumbered Cash, Beginning</b>	<u>43,927</u>	<u>43,286</u>	
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 90,115</u></u>	<u><u>\$ -</u></u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Ambulance**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	Actual	Budget	Variance - Over (Under)
<b>Receipts</b>			
Taxes and shared revenue			
Ad valorem	\$ 554,145	\$ 430,258	\$ 123,887
Delinquent	13,390	2,400	10,990
Motor vehicle	38,021	39,457	(1,436)
Charges for service	576,818	495,000	81,818
Total receipts	1,182,374	967,115	215,259
<b>Expenditures</b>			
Personnel	644,063	735,420	(91,357)
Commodities	58,089	72,800	(14,711)
Contractual services	94,378	96,364	(1,986)
Capital outlay	26,820	65,000	(38,180)
Transfer to Special Equipment Reserve	100,000	-	100,000
Total expenditures	923,350	969,584	\$ (46,234)
<b>Receipts Over (Under) Expenditures</b>	259,024	(2,469)	
<b>Unencumbered Cash, Beginning</b>	137,227	2,469	
<b>Unencumbered Cash, Ending</b>	\$ 396,251	\$ -	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual and Budget**  
**Solid Waste**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	<u>Actual</u>	<u>Budget</u>	<u>Variance - Over (Under)</u>
<b>Receipts</b>			
Charges for service	\$ 584,688	\$ 675,000	\$ (90,312)
<b>Expenditures</b>			
Personnel	164,232	134,000	30,232
Commodities	97,421	90,000	7,421
Contractual services	64,280	177,200	(112,920)
Capital outlay	75,000	397,245	(322,245)
Insurance	7,616	50,700	(43,084)
Transfer to Special Equipment Reserve	75,000	-	75,000
Total expenditures	<u>483,549</u>	<u>849,145</u>	<u>\$ (365,596)</u>
<b>Receipts Over (Under) Expenditures</b>	101,139	(174,145)	
<b>Unencumbered Cash, Beginning</b>	<u>1,834</u>	<u>174,145</u>	
<b>Unencumbered Cash, Ending</b>	<u>\$ 102,973</u>	<u>\$ -</u>	

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**NE 30<sup>th</sup> Street Project**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	<u>Actual</u>
Unencumbered Cash, Beginning	<u>\$ 566,847</u>
Unencumbered Cash, Ending	<u><u>\$ 566,847</u></u>

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**Attorney's NSF Check Trust**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	<u>Actual</u>
Receipts	
Fees	\$ 270
Receipts Over (Under) Expenditures	270
Unencumbered Cash, Beginning	<u>11,105</u>
Unencumbered Cash, Ending	<u><u>\$ 11,375</u></u>

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**GCCA Attorney's HB-2282**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	<u>Actual</u>
<b>Receipts</b>	
Fees	\$ 1,854
<b>Expenditures</b>	
Contractual services	<u>1,439</u>
<b>Receipts Over (Under) Expenditures</b>	415
<b>Unencumbered Cash, Beginning</b>	<u>34,879</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 35,294</u></u>

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**Treasurer's Special Fees**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	<u>Actual</u>
<b>Receipts</b>	
Fees	\$ 84,083
<b>Expenditures</b>	
Personnel services	10,692
Contractual services	<u>82,129</u>
Total expenditures	<u>92,821</u>
<b>Receipts Over (Under) Expenditures</b>	(8,738)
<b>Unencumbered Cash, Beginning</b>	<u>33,539</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 24,801</u></u>

**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**Hospital Board – Related Municipal Entity**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

	<u>Actual</u>
<b>Receipts</b>	
Appropriations	\$ 165,000
Payment in lieu of taxes	73,373
Rental income	5,000
Interest and dividends	<u>3,958</u>
Total receipts	<u>247,331</u>
<b>Expenditures</b>	
Contractual services	1,292
Capital outlay	<u>996,672</u>
Total expenditures	<u>997,964</u>
<b>Receipts Over (Under) Expenditures</b>	(750,633)
<b>Unencumbered Cash, Beginning</b>	<u>2,119,980</u>
<b>Unencumbered Cash, Ending</b>	<u><u>\$ 1,369,347</u></u>



**Pratt County, Kansas**  
**Schedule of Receipts and Expenditures – Actual**  
**Agency Funds**  
**Regulatory Basis**  
**Year Ended December 31, 2015**

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Ending Cash Balance</b>
Register of Deeds	\$ 7,960	\$ 170,965	\$ 171,409	\$ 7,516
Sheriff	-	2,875	2,875	-
Vehicle Registration	(350)	631,190	635,821	(4,981)
Tax Collection Accounts	23,351,136	51,566,896	57,791,654	17,126,378
Micro Loans	110,115	12,765	1,557	121,323
Special Vehicle Sales Tax	8,000	369,235	369,572	7,663
Law Library	15,918	10,990	15,408	11,500
Clerk of the District Court	52,292	517,005	516,462	52,835
Grant Clearing Accounts	63,178	423,035	433,322	52,891
Heritage Trust	-	5,823	1,934	3,889
<b>Total Agency Funds</b>	<b>\$ 23,608,249</b>	<b>\$ 53,710,779</b>	<b>\$ 59,940,014</b>	<b>\$ 17,379,014</b>